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The cultural embeddedness of professional service purchasing—A comparative study of German and Swedish companies

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ABSTRACT

Research on professional service purchasing generally takes a culturally universalistic approach, implicitly assuming the generalizability of research findings and normative models to different cultural contexts. However, research in related disciplines points to the influence of national culture on managers' decisions, thereby questioning the culturally universalistic approach. The purpose of this paper is to explore differences in professional service purchasing in different cultural contexts. Based on a survey of large organizations, we analyze how the purchasing process for a specific type of professional services – management consulting services – is organized in two cultural contexts (i.e. Germany and Sweden). The results indicate that organizations in Germany and Sweden differ in the way they approach key aspects of the purchasing process. These differences are discussed in relation to two central cultural dimensions – uncertainty avoidance and masculinity–femininity – in which Germany and Sweden take very different positions. It is proposed that uncertainty avoidance mainly influences the first steps in the purchasing process (specify, select and contract) whereas masculinity–femininity mainly influences the remaining steps (order, expedite and evaluate). The paper contributes to the purchasing and supply management literature by empirically illustrating differences in purchasing practices in different cultural contexts and developing theory-driven propositions for the influence of national culture on the professional service purchasing process.

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1. Introduction

The purchasing of services has come to represent an increasing proportion of organizations' spendings (Axelsson and Wynstra, 2002; Bals et al., 2009; van der Valk and Wynstra, 2012). This is especially salient regarding professional services, such as management consulting services (von Nordenflycht, 2010), whose turnover has grown rapidly in the last decades (e.g. Ellram and Billington, 2002; Ellram et al., 2008; FEACO, 2012). As professional services provide new knowledge, strategic advice and extra resources, they play an important role for many buying organizations in their

struggle to maintain and expand their competitive positioning (Tate et al., 2010). Being able to purchase professional services in professional ways has thereby become an important key to building competitive advantage (compare e.g. Ellram et al., 2004). But, despite being an increasingly common and important purchase, many buyers still perceive it to be very difficult and different from other types of purchases, particularly the purchasing of goods, as professional services to a large extent are co-produced and built on intangible qualities that are difficult to specify and evaluate both *ex ante* and *ex post* (Day and Barksdale, 2003; Smeltzer and Ogden, 2002; van der Valk and Rozemeijer, 2009).

Previous research has come some way in identifying and proposing ways of dealing with the specific challenges involved in purchasing services such as professional services. Examples include models for the development and management of the service supply chain (Ellram et al., 2004, 2007), an adaptation of Van Weele's purchasing process to a business service context (van der Valk and Rozemeijer 2009), typologies of services and buyer–supplier interactions (van der Valk and Rozemeijer, 2009; Wynstra et al., 2006), implementation of preferred supplier programs (PSPs) and expert functions for purchasing professional services

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(Sieweke et al., 2012), and generic purchasing strategies for professional services (Werr and Perner, 2007).

An implicit assumption in most of these previous studies is cultural universality, i.e. that the identified practices and approaches are valid across different cultural contexts (De Boer et al., 2001; Metters, 2008). Whereas several authors have pointed out the need to adapt purchasing practices to the kind of good or service that is purchased (Ellram et al., 2004, 2007; Sengupta et al., 2006), few have noted the importance of taking the cultural context in which goods and services are purchased into account (De Boer et al., 2001; Cannon et al., 2010). The assumption of cultural universality may, however, be challenged as research in several disciplines, including social psychology (e.g. Boduroglu et al., 2009; Varnum and Grossmann, 2010), anthropology and management studies (e.g. Hofstede, 1980; House, 2004), provides evidence that human and organizational practices are influenced by cultural contexts. This assumption is supported by findings from purchasing and supply management (PSM) research, which has revealed that companies in different cultural contexts differ regarding, for example, their outsourcing (Schoenherr, 2010) and purchasing decisions (Pagell and Sheu, 2001; Roth et al., 2004), and the buyer–supplier relationships (Cannon et al., 2010; Homburg et al., 2009).

However, these findings regarding the influence of national culture on the purchasing process are from a non-service context. As previous research has illustrated, purchasing practices regarding services – and especially professional services – differ from those of goods, because services are built on intangible qualities and depend on the buyer–seller interaction and trust (Axelsson and Wynstra, 2002; Smedlund, 2008; van der Valk and Rozemeijer, 2009; Wheiler, 1987). These characteristics make them specifically sensitive to differences in culture since they are to a large extent subjective and dependent on the involved actors' perceptions (Nachum, 1999; Voldnes et al., 2012; Wheiler, 1987), which are culturally embedded (Hofstede, 1980). Therefore, findings regarding the influence of national culture on the purchasing of manufactured goods cannot be directly transferred to the purchasing of services.

A recent review of theory development in the field of PSM has indicated that the field currently lacks a theoretical basis for cross-cultural analysis (see Chicksand et al., 2012). More specific studies on how the organization and practice of service purchasing differ across cultural contexts are also lacking, as is an understanding for which aspects of culture influence which aspects of purchasing in general and of service purchasing in particular. This lack of knowledge thus impedes cultural sensitivity in current PSM research in general as well as in service purchasing research. Against this background, our purpose is to explore if and how professional service purchasing is performed differently in different cultural contexts. To meet this purpose, an empirical study of a specific type of professional services – management consulting services (MCS) – has been performed. The reason for using MCS as empirical example is that they are often referred to as an extreme form of professional services, being built on intangible qualities and dependent on the client–consultant collaboration (Clark, 1995; Armbrüster, 2006). They thus form an illustrative case (Eisenhardt and Graeber, 2007). Additionally, they represent a growing form of professional service, the so-called neo professional services, which differ from the classical form by lacking a professionalized workforce (von Nordenflycht, 2010). Thus, findings regarding MCS can be relevant to both classical professional services and other knowledge-intensive services. Finally, there is a lack of comparative research on both service purchasing in general and on MCS purchasing in particular (Mohe, 2008; Sturdy, 2011). Our study pursues two research questions:

- (1) *To what extent do organizations in different cultural contexts differ in their MCS purchasing practices?*
- (2) *How may these differences be understood in relation to central national cultural dimensions?*

To answer the research questions an exploratory survey of the 500 largest companies in Germany and Sweden was performed. The analysis compares their purchasing, use and management of MCS. The study contributes to the PSM literature by challenging the implicit cultural universalism assumption in much of the current literature. It also contributes to the development of a theoretical basis for cross-cultural analysis in PSM research, which has been called for by e.g. Chicksand et al. (2012), by formulating theory-based propositions for the influence of national culture on purchasing practices.

2. Purchasing practices and national culture

2.1. Cultural dimensions

Although research on cultural differences in purchasing practices regarding professional services is mainly lacking, a number of studies investigated related purchasing contexts. We performed a literature review which identified 11 articles that focus on the influence of culture on PSM practices. A majority of these studies (8 of 11) conceptualized national culture in terms of Hofstede's (1980, 1999) cultural dimensions. While Hofstede's study has been criticized (Baskerville, 2003; Ailon, 2008), and other, complementary studies have been performed (e.g. the GLOBE study, see House, 2004), it still holds a strong position in the culture-related PSM literature. Moreover, Hofstede's findings have been applied in related areas, such as management styles (Kuchinke, 1999) and the organizing of companies and their practices (Jensen and Szulanski, 2004), which can be expected to also influence PSM practices. Because of its influence in the literature, we have chosen Hofstede's (1980, 1999) cultural dimensions as a framework for interpreting the findings of the current study.

Hofstede (1980, 1999) conceptualizes national, work related culture in terms of four dimensions – uncertainty avoidance, masculinity–femininity, power distance and individualism/collectivism – which he identified in a large-scale empirical study (Hofstede, 1980, 1999): Uncertainty avoidance refers to the extent to which individuals feel threatened by, or uncomfortable with uncertainty and ambiguity. Masculinity–femininity describes, among others, the level of competitiveness in a society; masculine societies value competition highly, whereas feminine cultures rather value cooperation and care for weaker persons. Power distance is related to the extent to which less powerful individuals accept the unequal distribution of power within a culture. Finally, individualism refers to a society's preference for loose ties between societal members, whereas members of collectivist societies are highly integrated in groups. Below, we establish a theoretical argument for the relation between culture and service purchasing.

2.2. National culture and the service purchasing process

As a response to the growing practical need and interest in research for services purchasing (Ellram and Billington, 2002), purchasing processes for services have been developed (Ellram et al., 2007; Ellram and Billington, 2002; Fitzsimmons et al., 1998; van der Valk and Rozemeijer, 2009). These processes are built on purchasing processes for goods, which have been adapted to the characteristics of services (Ellram et al., 2007; van der Valk and Rozemeijer, 2009). More specifically, it has been argued that the service characteristics of intangibility, heterogeneity, inimitability and perishability (see e.g. Axelsson and Wynstra, 2002) influence the stages in the purchasing process by making some of them more difficult and important (Axelsson and Wynstra, 2002; van der Valk and Rozemeijer, 2009).

In the following, we will use the purchasing process developed by van der Valk and Rozemeijer (2009) to structure our review of previous research on purchasing and culture, as well as our empirical analyses and argumentation. The process consists of six steps—specify, select, contract, order, expedite and evaluate. It was selected because it is adapted to the special traits of business services, such as professional services. This process builds on Van Weele's (2005) six step purchasing process for goods and has been extended by van der Valk and Rozemeijer (2009) with two additional sub-steps to the first step.

2.2.1. Specify

The first step in the process, specify, includes different tasks such as defining the need, performing a make-or-buy analysis, identifying and involving interested parties, and developing a specification (van der Valk and Rozemeijer, 2009; Van Weele, 2005). Depending on the outcome of the need definition and the make-or-buy analysis, the following parts of the specify step and purchasing process will take different forms (ibid.).

However, in the case of professional services and especially MCS, identifying the need is often a complex task. First, buyers do not always know what the problem is or how it should best be solved (Fitzsimmons et al., 1998; van der Valk and Rozemeijer, 2009), which makes it difficult to formulate a specification. Second, it is often contested whether they need an external expert to deal with the problem rather than using the organization's internal expertise (Perner and Werr, 2013). Managers hiring external consultants have thus been shown to be subject to personal risks in the purchasing process originating from the risk of being perceived as incompetent by others (Mitchell, 1994). Third, the lack of a codified body of knowledge for management consultants makes it difficult for buyers to know what to expect from them in terms of expertise and skills (Day and Barksdale, 2003; Glückler and Armbrüster, 2003).

Taken together, these characteristics have led many buyers to perceive the purchasing of MCS as difficult and risky (Mitchell, 1994; Mitchell et al., 2003). To deal with the perceived uncertainties, managers in buying organizations have often engaged in close pre-purchase contacts with suppliers of MCS and relied on their support in formulating the problem and the specification, without involving purchasing professionals (Werr and Perner, 2007). This method shows some resemblance with the step of requesting information and interacting with suppliers as argued for by van der Valk and Rozemeijer (2009), but with the exception of it being the managers and not the purchasing professionals who usually interact with the suppliers (Axelsson and Wynstra, 2002).

While the “specify” step is highly dependent on the individual actors involved, research on national culture's influence on purchasing has provided evidence that the cultural context might also play an important role. Pagell et al. (2005) have shown that the cultural dimensions of uncertainty avoidance and the level of masculinity–femininity influence organizations' make-or-buy decisions, their willingness to outsource activities, and the number of suppliers per unit. These activities are central in the “specify” step of the purchasing process as they influence not only whether to start a purchasing process or not, but also how many suppliers should be involved in it. Based on these findings, we expect that national culture may also affect organizations' decision to use professional services such as MCS.

2.2.2. Select and contract

In the next steps, suppliers and their proposals are evaluated, a decision is made on which supplier(s) to hire and contracts are written (van der Valk and Rozemeijer, 2009; Van Weele, 2005). Since professional services such as MCS to a large extent are

coproduced by buyers and sellers, and buyers find it difficult to define the exact content of the service up-front, it is important that buyers consider not only the best alternative given the specification when selecting suppliers, but also the best alternative in terms of the buyer–supplier interaction (van der Valk and Rozemeijer, 2009).

For MCS, this is however not always a straightforward task. Management consulting projects tend to be strategically important, expensive, co-produced, built on intangible qualities and process-oriented—characteristics that make them difficult to evaluate objectively both *ex ante* and *ex post* (Day and Barksdale, 2003; Mitchell, 1994; Perner and Werr, 2013; Schiele, 2005; van der Valk and Rozemeijer, 2009). The information asymmetry between buyers and consultants also makes it problematic for the buyers to assess the consultants' expertise and skills (Sharma, 1997). To deal with the perceived problems of evaluating suppliers, buyers have generally based their selection decision on other criteria, such as recommendations from trusted colleagues or personal experiences of the consultants' loyalty, ability to collaborate, experience and expertise in the field (Bennett and Smith, 2004; Dawes et al., 1992; Day and Barksdale, 2003; Glückler and Armbrüster 2003; Sieweke et al., 2012). Recently, however, buying organizations have started to centralize their purchasing of MCS and involve purchasing professionals in the process. As part of this development, expert functions, knowledge centers, framework agreements and PSPs have been established with the aim to gather and store information about suppliers, and to assist buyer managers in their selection of suppliers and in formulating contracts (Ellram and Billington, 2002; Sieweke et al., 2012; Werr and Perner, 2007).

This rather generic and universalistic view in the literature about how buyers select and contract suppliers of MCS may however need to be modified. For instance, previous research has found that buyers in cultures with higher degrees of power distance and hierarchies focus more on tangible attributes than buyers in cultures with less power distance and hierarchies (Dash et al., 2009). Additionally, uncertainty avoidance has been found to influence the relationship between buyers and suppliers, so that buyers in cultures with high levels of uncertainty avoidance tend to be more likely to repurchase from existing suppliers than buyers in cultures with lower levels of uncertainty avoidance (Homburg et al., 2009; Sully de Luque and Javidan, 2004). Since buyers' uncertainties are particularly high when it comes to the purchasing of professional services and especially MCS (Glückler and Armbrüster, 2003; Mitchell et al., 2003), we expect that national culture may affect which criteria organizations' apply to select service suppliers. Moreover, national culture might also influence the formalization of the purchasing of professional services such as MCS. For instance, because of the tendency to formalize organizational practices and to establish strict rules, buyers in cultures with high uncertainty avoidance might be more likely to formalize their purchasing of MCS in order to reduce self-serving behavior among managers (e.g. Honer and Mohe, 2009).

2.2.3. Order and expedite

These steps incorporate activities related to the delivery and use of the service (van der Valk and Rozemeijer, 2009; Van Weele, 2005) which, in the context of MCS, often takes place in the form of consulting projects. As mentioned before, services in general and MCS in particular are highly dependent on the buyer–supplier collaboration and interaction (see e.g. Clark, 1995; van der Valk and Rozemeijer, 2009; Van Weele, 2005). While the delivery and use of products and simpler services are based on activities that can relatively easily be defined and measured, they are difficult to distinguish in MCS. Instead, they tend to blend and be very dependent on the buyer–supplier interaction and collaboration.

This is explained by the fact that the main delivery of MCS is knowledge and advice (see e.g. Clark, 1995). To transfer and implement this knowledge to the buyer organization, close and trustful buyer–seller relationships are needed to overcome information asymmetries and fear of opportunism (Glückler and Armbrüster, 2003). The buyer–seller relationship thus is important not only on a strategic level but also on tactical and operational levels in the purchasing of MCS. What is regarded good buyer–supplier collaboration and relationship can however vary among buyers, from being very close, informal and trustful to being distanced, formal and distrustful. In a similar vein, the preferred governance modes differ between buyers, from being collegial and friendly to being controlling and dominating (Baker and Faulkner, 1991; Werr and Perner, 2007). This has been explained as a result of buyers having different and contextually influenced perceptions of what consultants “are like”, what is an appropriate buyer–supplier relationship and a legitimate use and management of MCS (Näslund and Perner, 2012; Perner, 2008; Perner and Werr, 2013).

While previous research in the MCS field has studied this on a micro level (*ibid.*), less is known about the influence of national culture on the way these services are managed during delivery. Turning to PSM research in related fields, there is however evidence of national culture influencing the buyer–seller relationship and how it is managed (Homburg et al., 2009; Sully de Luque and Javidan, 2004; Voldnes et al., 2012). Research has found that a contractual and control-based relationship between partners is more common in masculine cultures, whereas organizations in feminine cultures rely more on trust-based relationships (Steensma et al., 2000a, 2000b). Moreover, buyers in cultures with high levels of uncertainty avoidance have been found to use governance modes such as active market monitoring to a greater and trust to a lesser extent than buyers in cultures with low levels (Homburg et al., 2009). Based on these findings, we expect that national culture affects the buyer–supplier relationship. For instance, because of the greater appreciation of competitiveness in masculine countries, buyers might perceive higher risk of opportunistic behavior by consultants (Doney et al., 1998), thereby being more likely to establish a more distanced relationship to consultants.

2.2.4. Evaluate

The evaluation step includes tasks such as comparing the achieved results with what was stated in the specification, organizing the supplier and purchasing documentation, settling penalty clauses and performing project evaluations (Van Weele, 2005). In the case of MCS, evaluating suppliers' performance is usually perceived as difficult by the buyers, due to the intangibility and collaborative nature of the service (Smeltzer and Ogden, 2002). Although different evaluation models have been proposed

(Alexius and Furusten, 2005; Phillips, 2000), formal evaluations are seldom performed by buyers, as they find it difficult to know how, what and when to evaluate, how to use the results from the evaluation and how to decide who should perform and pay for the evaluation (Perner, 2008). This lack of formalized evaluations makes the buyer's subjective perceptions of the quality of the management consultants and the project and its outcome more important (Näslund and Perner, 2012; Perner and Werr, 2013). In our literature review, no indications of the influence of national culture on performance evaluation were however found.

3. Methods

3.1. Research design

Given the relatively small sample and the limited amount of previous research on the cultural embeddedness of PSM practices in general and of the practices of purchasing of services such as MCS in particular, the current study is exploratory and develops a number of propositions for further research (Ogden et al., 2007). The exploratory design is motivated by the lack of a theoretical basis in PSM literature for cross-cultural analysis and potential cultural differences in purchasing practices (Chicksand et al., 2012), and enables the formulation of propositions that may serve as a starting point for future research and theory development in this area. It builds on a survey sent to the 500 largest companies in Germany and Sweden, in which the respondents were asked questions about how they organize and perceive the purchasing and use of MCS as well as the buyer–supplier relationship with the consultants.

We focused on the purchasing, management and use of MCS in the two cultural contexts Germany and Sweden, since these countries on the one hand significantly differ from each other with regard to the cultural dimensions uncertainty avoidance (Germany scores high on uncertainty avoidance, while Sweden scores low) and masculinity (Germany scores high on masculinity, while Sweden scores low). These two dimensions have in previous research been shown to influence PSM practices (e.g. Homburg et al., 2009; Pagell et al., 2005). On the other hand, the two countries are rather similar with regard to the cultural dimensions individualism (high individualist cultures) and power distance (low power distance) (Hofstede, 1999; Ronen and Schenkar, 1985), which allows us to make more definite assertions about how the cultural dimensions uncertainty avoidance and masculinity–femininity influence the purchasing and management of MCS and the buyer–supplier relationship. Furthermore, the countries are also similar in terms of their economic development and business climate, so that these factors do not influence our findings. The cultural characteristics of Germany and Sweden are summarized in Table 1.

Table 1
Overview over cultural characteristics in Germany and Sweden.

	Germany	Sweden
Cultural cluster	Germanic culture cluster (Ronen and Schenkar, 1985; Hofstede, 1999; Brodbeck et al., 2002)	Nordic culture cluster (Ronen and Schenkar, 1985; Hofstede, 1999; Brodbeck et al., 2002)
Power distance	Low	Low
Individualism/collectivism	Individualism	Individualism
Uncertainty avoidance	High	Low
Masculinity/femininity	Masculine	Feminine
Leadership ideals	Structure, regulations, clear areas of responsibility and performance (Hofstede, 1999)	First among equals, consensus, listening to colleagues, building relationships (Hofstede, 1999; Holmberg and Akerblom, 2001)
Status of academia/experts	High status, strong belief in experts (Hofstede, 1999)	Low status, distrusting external experts (Hofstede, 1999; Birkinshaw 2002)
Metaphors for the organizational ideal	Professional bureaucracy and well-oiled machine (Hofstede, 1999)	Adhocracy and village market (Hofstede, 1999)

Table 2

Distribution of the number of employees and turnover for the responding companies as compared to the 500 largest companies in Germany and Sweden.

Number of employees	Sweden		Germany	
	Sample (%)	Respondents (%)	Sample (%)	Respondents (%)
< 5000	81	81	22	18
5001–10,000	10	7	30	30
10,001–20,000	4	7	23	26
20,001–35,000	3	5	11	5
35,001–50,000	1	0	6	5
50,001–100,000	1	1	6	10
> 100,001	0	0	3	7
Turnover (th Euro/year)				
	Sample (%)	Respondents (%)	Sample (%)	Respondents (%)
< 1500,000	73	72	16	21
1500,001–2500,000	8	10	31	15
2500,001–5000,000	9	7	23	18
5000,001–15,000,000	7	7	17	20
15,000,001–40,000,000	3	4	7	10
40,000,001–75,000,000	0	1	3	8
> 75,000,000	0	0	3	8

3.2. Data collection

When selecting which companies to send the survey to, company size was used as the main criterion. Previous research has indicated that larger companies use MCS more than smaller companies, as they have stronger (financial) resources and face other types of challenges (Bennett and Smith, 2004; Werr and Perner, 2007). Size was defined as a combination of turnover and number of employees. In order to establish a list of the 500 largest companies, turnover and employee data were gathered from public sources. The companies were then assigned a rank in regard to size and number of employees, respectively. The final rank of an organization was established as the mean of the two rank orderings.

We conducted several steps in our survey development: Before contacting the companies, we ran a pre-test with four practitioners from large companies that used MCS frequently. The practitioners worked either in the purchasing department or had several years of experience of purchasing MCS. After an initial interview, which offered valuable insights into companies' dealings with consultants, we sent them a draft of our questionnaire, which rendered a number of recommendations (e.g. they argued that some companies do not have data on their spending on MCS, so that we included the question 'Please indicate how frequently your company uses the following consulting services' in the questionnaire). Additionally, we sent our questionnaire to two researchers specialized in the purchasing and use of MCS. On the basis of their responses, we rephrased some questions and items to improve clarity and eliminate misunderstandings. In the final version of the questionnaire, which was sent out to the respondents, the following dimensions were covered: the purpose of using MCS, the frequency of using MCS, the selection criteria used when hiring management consultants, the formalization of the purchasing process, the nature of the buyer–seller relationship and perceived problems in the purchasing and use of MCS.

While we separately collected data in Sweden and Germany, the process was similar in both countries: Research assistants (Germany: four assistants; Sweden: two assistants) dialed the companies using the firm's general contact number. They asked for a contact person, who was responsible for purchasing MCS, or in the absence of such a person, they asked for a contact in the purchasing department, which should have a good overview of company's dealing with consultancies (van der Valk and Rozemeijer, 2009). In the cases such a dedicated person did not exist, they were often directed to a general financial, purchasing or

HR manager, who was a central buyer of consulting services. After identifying a contact person for each company, the research assistants called the contact persons to inform them about our study and to ask for their participation and email address. In this primary contact, a number of contact persons referred to their parent organizations as the responsible for the use of MCS or refused to participate in our survey. These companies were then excluded from the sample. This reduced the list of potential respondents to 351 in the Swedish and 330 in the German sample. In each country, one of the authors sent emails with a link to the online-survey to the contact persons in the potential respondent companies; a reminder email was sent two weeks after. We received 104 completed surveys from Swedish companies (response rate: 29.6%) and 61 from German companies (response rate: 18.5%). Table 2 shows the distribution of the number of employees and turnover for the responding companies in relation to the sample.

We tested for non-respondent bias in both samples by comparing the share of the responding companies with regard to both number of employees and turnover with the equivalent share in the sample. The chi-square test indicated respondent bias for German companies with lower turnover ($\chi^2=21.658$; $p=0.001$), indicating that companies with higher turnover were more likely to participate in the study. However, we found no bias for German companies with regard to the number of employees ($\chi^2=7.432$; $p=0.283$). The higher response rate of German companies with high turnover might be caused by a stronger interest in the topic, since companies with higher turnover are more frequent users of consulting services (Mohe, 2005; Werr and Perner, 2007). No bias was found for the Swedish sample with regard to turnover ($\chi^2=8.811$; $p=0.184$) or number of employees ($\chi^2=7.289$; $p=0.399$). Since non-respondent bias was only found with regard to German companies with low turnover but not with regard to the number of employees, we argue that our findings are not significantly biased and thus representative of the studied population.

3.3. Measures

Based on the literature review presented above the different steps in the purchasing process – specify, select, contract, order, expedite and evaluate – have been operationalized into five dependent variables. The operationalizations are based on findings of previous studies on the purchasing of consulting services. Although the study is explorative in its nature, we argue that it

is important to base our measures on prior findings, since this gives us an indication of important aspects and dimensions of companies' purchasing practices with regard to MCS.

The first step in the purchasing process, *specify*, has been operationalized as two dependent variables; *purpose of using MCS* and *frequency of usage of MCS*. Together these two variables capture important aspects regarding service specifications.

First, we focus on the *purpose of using MCS*. Previous studies have shown that specifications capturing e.g. the expected price or performance of the service (compare e.g. Van Weele, 2005) are seldom made for MCS (van der Valk and Rozemeijer, 2009; Werr and Perner, 2007). However, buyers often have specific reasons for using MCS that influence what type of MCS and suppliers they look for (see e.g. Kubr, 2002). These reasons thus function as implicit specifications and can differ between organizations as the purpose of using MCS is highly contextually dependent (Perner, 2008; Näslund and Perner, 2012). We use a measure that captures these different reasons, as it is well-established that the purpose of buying the service (i.e. provide extra resources, bring new expertise etc.) will affect the purchasing as well as the specification process (Axelsson and Wynstra, 2002; Fitzsimmons et al., 1998; van der Valk and Rozemeijer, 2009). This measure was assessed in terms of six basic reasons for using MCS mentioned in the literature (Kubr, 2002): The management consultants' expert knowledge, their methodological and industry knowledge, missing time to acquire a competence within a company, necessity to expand the number of employees for a certain timeframe, and the consultant's independent view from outside the organization. Respondents were asked to indicate the significance of these reasons for using consultants on a seven-point Likert scale (1 = unimportant, 7 = very important).

Second, we focus on organizations' *frequency of usage of MCS*. This measure functions as a proxy for organizations' general use of consulting services and aims at capturing organizations' 'make-or-buy' decision, which is an important part of the specification step (see e.g. Van Weele, 2005) and captures the contested need for consulting services, where managers need to be prepared to motivate the use of external experts rather than using internal expertise (Mitchell, 1994). We measure the *frequency of usage of MCS* on a seven-point Likert scale (1 = no usage, 7 = frequent usage) based on respondents' self-rated estimation of their company's use of four kinds of consulting services (strategy consulting, process consulting, HR-consulting and IT-consulting). The reason for using self-rated frequencies was that the literature (Mohe, 2005; Werr and Perner, 2007) as well as the pre-test of the survey indicated that some companies have little knowledge about their expenditures on MCS, so that the comparability of the data between companies would have been questionable.

The second step in the purchasing process is *select*. To identify differences in the selection process, we focused on companies' *criteria for selecting management consultants*, as the use of more formal selection criteria indicates a more formalized purchasing behavior and information search/supplier selection process, whereas the use of more informal and relational selection criteria indicates a relational purchasing process. Since previous studies differ regarding the selection criteria used by buyers (Bennett and Smith, 2004), we decided to analyze several studies to identify the most important criteria. Several studies point to the importance of informal and relational criteria such as "positive experience with a consultancy" and "personal contact with a consultancy" (Bennett and Smith, 2004; Dawes et al., 1992; Sieweke et al., 2012). Second, because buyers have difficulties in assessing consultants' quality before the service is provided, they use the "reputation of the consultancy" as a quality signal (Dawes et al., 1992; Glückler and Armbrüster, 2003). Additionally, buyers reduce the information asymmetry by selecting consultants based on a "recommendation

by a third person" (Glückler and Armbrüster, 2003). Moreover, literature indicated that more formal selection criteria such as "price/performance ratio" (Corcoran and McLean, 1998; Sieweke et al., 2012) and "the consultancy's industry expertise" (Dawes et al., 1992) were also important criteria for buyers when selecting consultants. Respondents were asked to indicate the importance of these criteria for the selection of consultancies on a seven-point Likert scale (1 = unimportant, 7 = very important).

Regarding the third step in the process, *contract*, we focused on the formalization of the purchasing of MCS. Traditionally, the purchasing of MCS has been decentralized to local managers with little involvement of the purchasing department, resulting in little organizational control or insight in the contractual agreements (e.g. Ellram et al., 2004; Honer and Mohe, 2009; Werr and Perner, 2007). To increase transparency and control of the terms in the contracts, some purchasing departments have aimed to formalize and centralize the purchases of MCS (Werr and Perner, 2007). The formalization of the purchasing of MCS is thus a good proxy for how the contract step in the purchasing process is organized and was measured using two variables: Whether or not the purchasing department is involved in the (1) selection of MCS, which was operationalized as *centralization of the selection* and in the (2) contracting of MCS, which was operationalized as *centralization of the contracting*. We chose centralization of selection, because it represents an important pre-stage of contracting. That is, companies gain little from centralizing the contracting if managers may still select their preferred consultancies. The importance is revealed by the high correlation between centralizing the selection and contracting stage ($r=0.547$; $p<0.001$). The variables were dummy coded (*centralization of the selection of MCS*: "0" = selection of MCS is decentralized; "1" = selection of MCS is centralized; *centralization of the contracting of MCS*: "0" = contracting of MCS is decentralized; "1" = contracting of MCS is centralized).

The fourth and fifth steps in the purchasing process outlined above are order and expedite. These steps have been operationalized into one variable: *the nature of the buyer-supplier relationship*. This is motivated by evidence from previous research that the way in which the delivery of MCS is governed depends not only on the contract form but also on the buyer-supplier relationship both before and during the consulting project (Fincham, 1999). The nature of the relationship is closely related to the governance of the delivery process, with a close and trustful relationship creating an ongoing and interactive governance of the project, whereas a more distanced and distrustful relationship implies more formal governance structures (authors forthcoming). The *buyer-supplier relationship* was assessed by asking the companies how they would characterize their relationship with consultants. Our measures are based on the study by Perner (2008). In several interviews with managers in buying organizations, she found differences in buyers' approaches toward the buyer-supplier relationship. Based on these findings, we distinguished between a distanced and a close and trust-based relationship. Respondents were asked how they would describe their relationship regarding these two dimensions on a seven-point Likert scale (1 = strongly disagree, 7 = strongly agree).

The final step in the purchasing process, *evaluate*, has been operationalized as the *buyer's perception of the problems involved in the purchasing and use of MCS*. As highlighted above, formal evaluations of management consulting projects or services are rare (Davidson et al., 2009). Instead, the buyers' perceptions of the quality of the services and projects are used to evaluate them (Perner, 2008). This makes the perception of problems involved in the purchasing and use of consultants an important key to understanding not only the purchasing behavior (Glückler and Armbrüster, 2003; Mitchell, 1994; Mitchell et al., 2003) or how MCS are used by the buyers, but also in what terms the

consultants' performance is evaluated by the buyers (Perner, 2008). Since MCS and consulting projects are characterized by intangibility, collaboration and subjectivity, with few tangible results, they become dependent on how the buyers perceive them (Nachum, 1999; Voldnes et al., 2012; Wheeler, 1987). In assessing the *perception of problems involved in the purchasing and use of MCS* we identified four frequently mentioned problems buyers perceive when dealing with management consultants in the literature: "clear definition of consulting assignment" (Mohe, 2005), "selection of qualified consultants" (Corcoran and McLean, 1998; Dawes et al., 1992), "contract negotiations" (Mohe, 2005) and "project steering" (Mohe, 2005). We asked the respondents to indicate on a seven-point Likert scale (1 = not problematic, 7 = very problematic) how problematic these aspects were perceived to be in their contact with consultancies.

As independent variable, we used a dummy coded variable that measured whether a respondent's company was located in Sweden (0) or Germany (1).

3.4. Statistical analysis

Following the exploratory focus of our study, we use descriptive statistics and analyses of variance (ANOVA) for data analyses. We calculated means and 95% confidence intervals (CIs) for German and Swedish companies. We report CIs as they provide more information regarding effect size and accuracy than significance tests (Nickerson, 2000). Furthermore, to better interpret the effect of national culture on the use and purchasing of consulting services, we calculated effect sizes, eta square, by running ANOVA with a country dummy (Swedish company: 0; German company: 1) as explanatory variable.⁵ Effect sizes indicate the strength of a relationship between variables; the greater the effect size, the stronger the relationship. Information provided by effect sizes help researchers and practitioners to evaluate the (practical) significance of a relationship (Aguinis et al., 2010). In addition to these analyses, we applied cross-tabulation to analyze the influence of national culture on the *contract stage*. Cross-tabulation was used because the dependent variables (*centralization of the selection and contracting of MCS and PSPs for MCS*) were dummy coded. All statistical analyses were conducted using Stata 11.

4. Findings and discussion

Before analyzing the data, we tested for possible measurement (in)equivalence of the items used in our study. Measurement (in)equivalence refers to the extent to which scales and items can be generalized to contexts in which they were not originally developed such as other countries (Malhotra and Sharma, 2008). Previous studies have indicated that measurement (in)equivalence might affect findings of cross-country studies, as respondents from different countries might interpret items differently. In that case, cross-country differences would be caused by differences in item interpretation and not by factors such as national culture. Since

measurement (in)equivalence might bias our findings, we tested for its influence using generalizability theory (see, e.g. Malhotra and Sharma, 2008). Generalizability theory aims to identify and quantify components of variation in measurement (Shavelson et al., 1989). In this particular study, variation might result from items, countries and firms and from interactions between the three sources. Because of the small sample size, we analyzed the variance explained by items, countries and firms as well as interaction effects between items and country (items \times country) and items and firm (items \times firm) using analysis of variance (ANOVA). The results are shown in Table 3. The ANOVA indicates that the amount of variance explained by the interaction between items \times country is very small ($\leq 1.1\%$), which indicates that German and Swedish respondents do not significantly differ in their interpretation of the items. Moreover, the high generalizability coefficients provide further evidence that the items used in the survey are cross-nationally invariant. Hence, our findings are likely to be unbiased by measurement inequivalence.

The findings from the empirical investigation and comparison between how German and Swedish companies organize and manage their purchasing process for MCS indicate differences across these two cultural contexts. In the following, we will present the findings from the analyses and develop propositions for how national culture influences the different steps in the purchasing process.

4.1. Specification and the role of uncertainty avoidance

The first step in the purchasing process, *specify*, was operationalized as two variables: the purpose of using MCS and the frequency of usage of MCS. First, we analyzed the *purpose of using MCS* (Table 4). Our findings show that German companies attach more significance to the criteria "expert knowledge" (Sweden (SE): mean (m)=4.10; Germany (Ger): m =5.11), "methodological knowledge" (SE: m =3.99; Ger: m =4.90), "industry knowledge" (SE: m =3.23; Ger: m =4.64), "no time to acquire a competence" (SE: m =3.87; Ger: m =4.93), "expanding the number of employees" (SE: m =4.04; Ger: m =4.58) and "independent view from outside the company" (SE: m =4.10; Ger: m =5.19) than Swedish companies. Moreover, following Cohen's classical effect sizes (Cohen, 1969; Richardson, 2011), we found medium effect sizes for the country dummy variable ($\eta^2 > 0.059$), except for "expanding the number of employees", for which we found a small effect size ($\eta^2 = 0.029$).

Regarding the *frequency of usage of MCS*, the results (Table 5) reveal no general trend. First, Swedish companies use IT-consulting services more often than German companies (SE: m =5.47; Ger: m =4.86). However, effect sizes were small ($\eta^2 = 0.031$). Second, strategy consulting services (SE: m =2.96; Ger: m =4.45), HR-consulting services (SE: m =3.14; Ger: m =4.11) and process consulting services (SE: m =3.42; Ger: m =4.31) are more frequently used by German companies. Effect sizes were medium ($\eta^2 > 0.059$) or large ($\eta^2 > 0.138$).

The empirical findings thus show that although German and Swedish organizations did not differ considerably in their overall *frequency of usage of MCS*, they differed significantly in what kind of MCS they used and in their *purposes of using MCS*. The findings indicate that German organizations tend to emphasize MCs unique expertise in different areas and of different kinds to a larger extent than Swedish organizations. This may be understood in relation to differences regarding the cultural dimension uncertainty avoidance. As pointed out by Hofstede (1980), cultures that score high on uncertainty avoidance, such as Germany, tend to value experts highly since they can help reduce uncertainty by using their expertise (see also Bowman et al., 2000). Cultures that score low on uncertainty avoidance, such as Sweden, do not have the same

⁵ Previous studies indicated that company size might influence companies' use of consulting services (e.g. Mohe, 2005). To check the robustness, we therefore identified size groups based on companies' turnover. Because correlation between companies' turnover and number of employees is very high ($r = 0.61$; $p < 0.001$), we argue that findings are not influenced by the use of this criterion. We classified companies into two categories: high (1) and low (0) turnover. As cutoff-points, we chose "turnover of less than 1.5 billion Euros", because of the unequal distribution of Swedish and German companies regarding company turnover (see Table 2). The findings (data can be requested from the authors) support the previous results thereby indicating their robustness. However, we do find differences between large and small companies, which indicates that future studies should take into account differences in companies' resources.

Table 3

Sum of squares (SS), variance, percentage of total variance explained and generalizability coefficient (GC) for scales used in the study.

	Selection			Frequency			Problems			Reasons			Relationship		
	SS	Variance	In %	SS	Variance	In %	SS	Variance	In %	SS	Variance	In %	SS	Variance	In %
Items	13.73	0.015	0.005	38.05	0.061	0.018	0.51	0.001	0.000	15.67	0.018	0.006	0.17	0.001	0.000
Country	1.33	0.001	0.000	6.57	0.011	0.003	6.9	0.014	0.004	0.55	0.001	0.000	0.1	0.000	0.000
Items × country	18.24	0.020	0.007	14.16	0.023	0.007	4.97	0.010	0.003	29.87	0.034	0.011	1.33	0.005	0.002
Firm	498	0.555	0.186	610	0.978	0.288	394	0.790	0.252	761	0.865	0.276	274	1.026	0.383
Firm × items	1029	1.148	0.385	518	0.830	0.244	362	0.725	0.231	1012	1.150	0.367	273	1.023	0.382
Total	2677			2119			1565			2756			715		
GC	1.195			1.213			1.184			1.197			1.514		
N	898			625			500			881			268		

Table 4

Means, confidence intervals and effect sizes for Swedish and German companies regarding the purposes of consultant use.

	Sweden		Germany		Effect size η^2
	m	CI	m	CI	
Expert knowledge	4.10	3.74–4.46	5.11	4.77–5.46	0.099
Methodological knowledge	3.99	3.63–4.34	4.90	4.53–5.27	0.078
Industry knowledge	3.23	2.84–3.61	4.64	4.12–5.15	0.118
No time to acquire a competence	3.87	3.50–4.25	4.93	4.57–5.29	0.099
Expanding the number of employees	4.04	3.69–4.39	4.58	4.19–4.97	0.029
Independent view from outside the company	4.10	3.65–4.56	5.19	4.75–5.62	0.081

Table 5

Means, confidence intervals and effect sizes for Swedish and German companies regarding the frequency of use of different types of MCS.

	Sweden		Germany		Effect size η^2
	M	CI	m	CI	
IT-consulting	5.47	5.14–5.80	4.86	4.41–5.31	0.031
Process consulting	3.42	3.09–3.75	4.31	3.94–4.68	0.076
HR-consulting	3.14	2.84–3.44	4.11	3.69–4.53	0.086
Strategy consulting	2.96	2.62–3.31	4.45	4.00–4.90	0.155

Table 6

Means, confidence intervals and effect sizes for Swedish and German companies regarding selection criteria.

	Sweden		Germany		Effect size η^2
	m	CI	m	CI	
Reputation	4.38	4.01–4.75	5.16	4.77–5.55	0.053
Recommendation	4.31	3.95–4.68	3.80	3.37–4.22	0.022
Positive experiences	5.32	5.05–5.59	5.65	5.36–5.95	0.018
Personal contact to consultancy	3.93	3.55–4.30	4.39	3.95–4.83	0.017
Price/performance ratio	3.75	3.45–4.06	5.36	4.96–5.77	0.218
Industry knowledge	4.66	4.28–5.04	5.57	5.17–5.96	0.067

need for uncertainty reduction and do not value experts and their expertise as highly. The level of uncertainty avoidance can thus be argued to influence what companies perceive as problematic issues requiring the support of external experts and thus what different needs they identify. Depending on the identified needs, different alternatives for the decision whether to solve the problem in-house or hire external help, which stakeholders to involve, which suppliers to interact with and gather information from to write a detailed specification, etc., will seem more or less appropriate. Uncertainty avoidance can thus be argued to influence the specification step in the purchasing process by affecting primarily the need of the company (e.g. for what purpose MCS are purchased). We thus suggest that need specification should be regarded as a culturally embedded activity and propose:

Proposition 1. *In cultures that score high on uncertainty avoidance, the specification of needs for MCS is more strongly linked to their provision of expertise than in cultures that score low on uncertainty avoidance.*

4.2. Selection and the role of uncertainty avoidance

The second step in the purchasing process, *select*, was operationalized as *criteria for selecting management consultants*. The results (Table 6) reveal that German and Swedish companies

hardly differ regarding the attached significance to the more informal selection criteria “positive experiences” (SE: $m=5.32$; Ger: $m=5.65$), “personal contact to consultancy” (SE: $m=3.93$; Ger: $m=4.39$), reputation (SE: $m=4.38$; Ger: $m=5.16$) and “recommendation” (SE: $m=4.31$; Ger: $m=3.80$), which is revealed by the small effect sizes ($\eta^2 < 0.059$). However, we found medium to large effects with regard to the attached significance to the selection criteria “industry knowledge” (SE: $m=4.66$; Ger: $m=5.57$; $\eta^2=0.067$) and “price/performance ratio” (SE: $m=3.75$; Ger: $m=5.36$; $\eta^2=0.218$), with German companies attaching more significance to these more formal and non-relational criteria.

The findings show that German companies attach greater significance to more formal and non-relational selection criteria than the Swedish companies. We propose that this difference can be understood in the light of differences in uncertainty avoidance. In high uncertainty avoidance cultures, organizational members put considerable efforts into reducing uncertainty, often through the introduction of rules and regulations that make organizations more predictable (Hofstede, 1980). As argued by Sully de Luque and Javidan (2004), societies that score high on uncertainty avoidance tend to formalize their interactions with business partners, while in societies that score low on uncertainty

Table 7

Results of cross-tabulations regarding the formalization of the purchasing of MCS.

	Sweden		Germany		χ^2
	Centralized (%)	Decentralize d(%)	Centralize d(%)	Decentralize d(%)	
Selection	36.6	64.4	58.5	41.5	6.36*
Contracting	30.8	69.2	70.7	29.3	19.27***

** $p \leq 0.01$.+ $p \leq 0.10$.* $p \leq 0.05$.*** $p \leq 0.001$.

avoidance, interactions are more informal (see also Homburg et al., 2009). As mentioned earlier, the purchasing of MCS includes high risk and uncertainty on the buyers' side as there is an information asymmetry regarding the suppliers' qualification, expertise, and loyalty (Glückler and Armbrüster, 2003; Mitchell, 1994; Smeltzer and Ogden, 2002). Against this background, and supported by our empirical findings, we propose that buyers from cultures that score high on uncertainty avoidance will tend to use formal, objective selection criteria and spend more efforts on negotiating the contracts as a means to reduce the uncertainty involved in purchasing MCS. On the other hand, buyers from cultures that score low on uncertainty avoidance can be expected to deal with the uncertainties through more trust-based and informal mechanisms such as relationships, experience and recommendations (compare Homburg et al., 2009). These findings complement previous research by illustrating that not only the cultural dimension power distance but also uncertainty avoidance influences the selection criteria used (compare Dash et al., 2009). Against this background, we come to our second proposition:

Proposition 2. *In cultures that score high on uncertainty avoidance, buyers apply more formal and non-relational selection criteria than buyers in cultures that score low on uncertainty avoidance.*

4.3. Contracting and the role of uncertainty avoidance

The third step in the purchasing process, *contract*, was operationalized as two variables: (1) *centralization of the selection* and (2) *contracting*. The results of the cross-tabulation (Table 7) showed significant differences in companies' tendencies toward formalization of the contracting step: German companies are more likely to centralize the selection ($\chi^2=6.361$; $p=0.012$) and contracting ($\chi^2=19.270$; $p<0.001$) of MCS compared to Swedish companies.

The findings reveal that while German companies tend toward a centralized approach regarding the purchasing of MCS, Swedish companies pursue a more decentralized approach. We explain the result with the cultural dimension of uncertainty avoidance: Previous studies indicated that companies in cultures with high uncertainty avoidance tend toward higher degrees of centralization and formalization compared to companies in cultures with low uncertainty avoidance. For instance, Homburg et al. (2009) found that companies in high uncertainty avoidance countries often use active market monitoring to govern international business relationships, while companies in low uncertainty avoidance countries more often rely on trust. Similarly, Wuyts and Geyskens (2005) revealed that uncertainty avoidance influences the use of detailed contract drafting among companies.

By centralizing and formalizing the purchasing of MCS, companies can reduce uncertainties: For instance, they might reduce uncertainties related to managers' propensity to behave opportunistically and purchase their preferred consultants instead of the most qualified consultants (Werr and Perner, 2007). We thus propose:

Table 8

Means, confidence intervals and effect sizes for Swedish and German companies regarding the relationship with consultants.

	Sweden		Germany		Effect size
	<i>m</i>	CI	<i>m</i>	CI	η^2
Professional distance	4.60	4.28–4.92	5.81	5.52–6.10	0.183
Personal relationship	3.45	3.11–3.79	3.70	3.32–4.07	0.007

Proposition 3. *In cultures that score high on uncertainty avoidance, buyers apply more centralized and formal contracting procedures than in cultures that score low on uncertainty avoidance.*

4.4. Ordering, expediting, evaluating and the role of masculinity–femininity

The fourth and fifth steps in the purchasing process were operationalized as the *buyer–supplier relationship*. The results (Table 8) reveal that German and Swedish companies do not differ regarding the attached significance to a “personal relationship” with consultants (SE: $m=3.45$; Ger: $m=3.70$; $\eta^2=0.007$), whereas we found differences and a large effect size regarding the attached significance to a “professional distance” in the client–consultant relationship (SE: $m=4.60$; Ger: $m=5.81$; $\eta^2=0.183$), with German companies attaching higher significance to a distanced relationship.

The last step in the purchasing process, *evaluate*, was operationalized in terms of the *perceived risks in the buyer–supplier relationship*. The results (Table 9) reveal that Swedish and German companies' attach similar significance to the problem “definition of contract assignment” (SE: $m=4.71$; Ger: $m=5.27$; $\eta^2=0.020$), whereas German companies expressed greater concerns regarding the problems perceived when selecting qualified consultancies (SE: $m=3.86$; Ger: $m=5.70$; $\eta^2=0.255$), in contract negotiations (SE: $m=3.32$; Ger: $m=5.17$; $\eta^2=0.235$) and in project management (SE: $m=3.94$; Ger: $m=4.93$; $\eta^2=0.099$).

The empirical findings thus showed that managers in German companies expressed a different view on the buyer–supplier relationship and its challenges than managers in Swedish companies. The managers in German companies described the buyer–supplier relationship as more formal and distanced and perceived the purchasing and use of MCS as more problematic and risky than the managers in Swedish companies. These findings may be understood in relation to Hofstede's claim that cultural dimensions, in particular the level of masculinity–femininity, have a direct impact on leadership styles in a country (Hofstede, 1999). A manager applying a leadership style built on masculine values (such as being very assertive and performance-oriented) may be expected to manage and use professional services such as MCS in a different way than a manager applying a leadership style built on feminine values (such as being participative, consensus-seeking and relationship-oriented).

Table 9

Means, confidence intervals and effect sizes for Swedish and German companies regarding perceived problems in dealing with consultants.

	Sweden		Germany		Effect size η^2
	<i>m</i>	CI	<i>m</i>	CI	
Definition of contract assignment	4.71	4.28–5.13	5.27	4.86–5.67	0.020
Selection of qualified consultancies	3.86	3.47–4.25	5.70	5.29–6.11	0.255
Contract negotiation	3.32	2.99–3.65	5.17	4.65–5.68	0.235
Project steering	3.94	3.54–4.34	4.93	4.57–5.30	0.099

Table 10

Findings of differences between German and Swedish organizations' purchasing practices and derived propositions.

Purchasing step	Practice	Findings Germany	Findings Sweden	Proposition
Specify	Frequency of usage of MCS	More frequent use of HR and strategy consultants	More frequent use of IT consultants	P1: In cultures that score high on uncertainty avoidance, the specification of needs for professional services is more strongly linked to their provision of expertise than in cultures that score low on uncertainty avoidance
	Purpose of using MCS	Larger focus on expertise	Less focus on expertise	
Select	Criteria for selecting MCS	Larger focus on formal criteria	Less focus on formal criteria	P2: In cultures that score high on uncertainty avoidance, buyers apply more formal and non-relational selection criteria than buyers in cultures that score low on uncertainty avoidance
Contract	Formalization of the purchasing of MCS	Centralized approach	Decentralized approach	P3: In cultures that score high on uncertainty avoidance, buyers apply more centralized and formal contracting procedures than in cultures that score low on uncertainty avoidance
Order and expedite	The buyer–supplier relationship	Larger focus on professional distance	Less focus on professional distance	P4: In cultures that score high on masculinity, buyers establish a more distanced and formal mode of governing the expediting of professional services than in cultures that score low on masculinity
Evaluate	Buyer's evaluation of the problems involved in the purchasing and use of MCS	More perceived challenges	Less perceived challenges	P5a: In cultures that score high on masculinity, buyers evaluate the buyer–supplier relationship as more risky and problematic than in cultures that score low on masculinity
				P5b: In cultures that score high on uncertainty avoidance, buyers evaluate the buyer–supplier relationship as more risky and problematic than in cultures that score low on uncertainty avoidance

In analogy, the level of masculinity–femininity may affect the nature of the buyer–supplier relationship. Building on Hofstede (1999), we may expect managers following a masculine leadership style, as dominant in Germany, to distance themselves from the professional service suppliers and focus on controlling the relationship in detail as they expect suppliers to behave opportunistically (Doney et al., 1998; Steensma et al., 2000a, 2000b). Given the intangible, trust-based and collaborative character of professional services in general (Smedlund, 2008; Wheeler, 1987) and of MCS in particular (Glückler and Armbrüster, 2003), this may also lead to a perception of the buyer–supplier relationship as more problematic, as the service is difficult to define, plan and control (Fitzsimmons et al., 1998; Mitchell, 1994; van der Valk and Rozemeijer, 2009).

A manager following a more feminine leadership style, on the other hand, can be expected to build closer relationships with the professional service suppliers that are more permissive to the intangible and collaborative character of the relationship and thus create a less problematic perception of the use and management of professional services, a pattern observed in the current study. This is in line with findings regarding the governance of R&D partnerships in different cultural contexts, where organizations in masculine cultures were found to focus more on control-based relationships whereas organizations in feminine cultures were found to rely more on trust-based relationships (Steensma et al., 2000a, 2000b). Based on this reasoning, we formulate two additional propositions:

Proposition 4. *In cultures that score high on masculinity, buyers establish a more distanced and formal mode of governing*

the expediting of MCS than in cultures that score low on masculinity.

Proposition 5a. *In cultures that score high on masculinity, buyers evaluate the buyer–supplier relationship as more risky and problematic than in cultures that score low on masculinity.*

Additionally, the more risky perception of the use of consultants in Germany as compared to Sweden may be attributed to the uncertainty avoidance dimension, which denotes differences in a society's tolerance of an uncertain future. Countries that score high on uncertainty avoidance (like Germany) are characterized by higher levels of anxiety and worries about the future than countries that score low (like Sweden). Thus, managers in cultures with high uncertainty avoidance might perceive problems as being more risky and critical than managers in cultures with low uncertainty avoidance, which is in line with findings from previous studies on risk perception (see e.g. Mitchell and Vassos, 1998). Thus, we propose:

Proposition 5b. *In cultures that score high on uncertainty avoidance, buyers evaluate the buyer–supplier relationship as more risky and problematic than in cultures that score low on uncertainty avoidance.*

Table 10 summarizes the differences in the different steps of the purchasing process in German and Swedish organizations purchasing of MCS as well as the propositions derived from the discussion of these findings. The table thereby provides brief answers to the two research questions that guided this study: (1) To what extent do organizations in different cultural contexts differ in their purchasing

practices? and (2) How may these differences be understood in relation to central national cultural dimensions?

5. Conclusions

5.1. Theoretical implications

Despite calls for taking contextual factors such as national culture into account in PSM research (Cannon et al., 2010; De Boer et al., 2001; Pagell et al., 2005), few studies have analyzed the influence of national culture on purchasing processes. This study has aimed at filling this void by exploring and discussing how the purchasing process for MCS is organized and carried out in two different cultural contexts—Germany and Sweden. The results indicate that universal models and processes of PSM risk neglecting important contingencies affecting the formation and management of purchasing processes as well as the buyer–seller relationship. Calls for more formalized purchasing processes, non-relational selection criteria and distanced buyer–supplier relationships may, for example, be perceived as appropriate in cultural contexts characterized by high levels of uncertainty avoidance and masculinity (compare e.g. Sieweke et al., 2012), whereas the same initiatives may be met with resistance and even result in maverick buying in more feminine and low level uncertainty avoidance cultures, where more relational purchasing practices are preferred (compare e.g. Lindberg and Furusten, 2005; Werr and Perner, 2007). This thus calls for a cultural contextualization of research in future studies of PSM practices.

In addition to mapping out and illustrating culturally induced PSM practices the current study also contributes to the theoretical basis for cross-cultural analysis in PSM research called for by Chicksand et al. (2012) in a recent review of theory development in the field of PSM. By drawing on the work of Hofstede (1980) and developing theory-driven propositions on cultural influences on purchasing processes that explain the identified differences in purchasing practices in Germany and Sweden, the study contributes to the development of such a theoretical basis. The current study proposes that the steps in the purchasing process are influenced by different aspects of national culture, where the level of uncertainty avoidance influences the early steps in the purchasing process (specify, select and contract) and the level of masculinity–femininity the later steps (order, expedite and evaluate). This implies further attention to the complex nature of organizational culture and how its' different dimensions interplay with different stages and aspects of the purchasing process.

5.2. Managerial implications

The study has several practical implications. Companies working in an international setting, like multi-national companies (MNCs), striving toward global sourcing strategies, need to take cultural differences into consideration when designing their purchasing practices, as culture is likely to influence what is perceived as a legitimate and correct way of purchasing and using services such as professional services in general and MCS in particular (De Boer et al., 2001; Pagell and Sheu, 2001; Voldnes et al., 2012). Moreover, the findings indicate that the idea of cultural universalism and benefits of developing homogenous purchasing practices may be challenged and replaced by cultural sensitivity and contextual adaptation. Being able to adjust purchasing practices to the cultural setting might increase the likelihood of successful strategy deployment in the MNCs, and enable better communication and collaboration in the buyer–supplier relationship (Cheung et al., 2010), which in turn might lead to higher service quality, efficiency and effectiveness (e.g. Metters, 2008).

For suppliers of professional services, it is important to be aware of the impact of national culture, as it will influence their buyers' motivation to use their services, as well as their behaviors and expectations regarding the buyer–supplier relationship and the outcome of the service (compare e.g. Voldnes et al., 2012). Depending on the cultural context, some selling arguments might seem more convincing and attractive than others (e.g. expertise would be a stronger selling argument in Germany than in Sweden). Knowing which culturally influenced expectations buyers have, which arguments are more powerful in certain cultural contexts and how to adjust selling activities accordingly is thus a central part of the generation of new and repeat business (compare Money et al., 1998).

5.3. Limitations and future research

Our findings are subject to some limitations. A first limitation is that the sample is limited to two countries. We purposefully selected two countries that show considerable variation in some cultural dimensions (uncertainty avoidance and masculinity–femininity), whereas they are close in relation to other cultural dimensions (Hofstede, 1980). Due to this limitation, we were cautious in our reasoning and discussed our findings in relation to previous findings from the literature as well as Hofstede's (1980) work to justify our propositions. Because our study is exploratory and aims at providing evidence for the influence of national culture on the use of professional services, we follow previous studies (Homburg et al., 2009) and argue that this limitation is acceptable. Nevertheless, we recommend future research to test the propositions formulated in relation to a larger and more varied sample of countries. Recommendations for designing samples for such a study can be found in the literature (e.g. Sivakumar and Nakata, 2001).

Second, the study relies on contact persons with an explicit responsibility for the purchase and use of consultants. While this ensures that the contact persons have competence and experiences from purchasing and using consulting services (Kumar et al., 1993), it may also lead to a bias of responses toward the formal view of how management consultants should be purchased and managed as opposed to managers' actual (and often more informal) practices of purchasing management consultants (Werr and Perner, 2007). Moreover, we lack information regarding respondents' characteristics including their job experience and job titles. Hence, it might be possible that the persons we contacted did not complete the survey, which might negatively affect our data. However, we argue that the potential bias is small, because we carefully selected all respondents and personally contacted them prior to the study, which should increase their commitment to the study and, thus, reduce the likelihood that another person completed the survey (Cook et al., 2000).

A third limitation is related to the concept of “national culture”. Critics have argued that by using the concept “national culture” the many variations and subcultures that may exist within and across national borders are neglected (e.g. Ailon, 2008; Baskerville, 2003; McSweeney, 2002). More studies are needed to explore other cultural levels than the national in order to further our understanding of how contextual factors affect how services are purchased, used and managed in organizations. The current findings thus open up several new research avenues in relation to further understanding the impact of the cultural context on the shaping of buyer–seller relationships and the purchase, management and use of professional services.

A fourth limitation is that as we had a broad scope in the study – studying the entire purchasing process and not only parts of it – we had to be somewhat selective with our operationalizations. Therefore the used operationalizations are not perfectly covering

all aspects of the underlying steps in the purchasing process, but rather the ones that we, based on the literature review, deemed as being most important to cover. The study thus forms a basis for future research to develop complementary operationalizations of the steps in the purchasing process and to investigate them further.

Finally, our study is limited by the lack of a performance measure. Although we identified differences in the purchasing practices between German and Swedish companies, we cannot determine to what extent the differences affect performance of purchasing or even overall firm performance. The neglect of performance limits the extent to which we might infer practical implications from our study. We recommend future studies that explicitly focus on the performance implications of cultural differences in the purchasing process in order to reduce this gap.

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